

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

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In re:

Chapter 7

ARTHUR O. ANDERSON,

Case No. 8-10-70260-reg

Debtor.
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HYDROGROWERS INC.,
JAN RIOS,
ALAN RIOS,
JOHN GOTTLIEB, and
GUY GERIG,

Adv. Proc. No. 8-10-08136- reg

Plaintiffs,

v.

ARTHUR O. ANDERSON,

Defendant.
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Judgment

For the reasons set forth in the Court's Memorandum Decision dated November 8, 2011, the Debtor's discharge is denied pursuant to § 727(a)(3) and (a)(4)(A). The Court also finds that the Defendant committed defalcation while acting in a fiduciary capacity pursuant to § 523(a)(4) when he disposed of the mold purchased by Hydrogrowers for his own benefit. Therefore, any monetary benefit the Debtor received from the disposition of the molds is deemed a non-dischargeable debt due and owing to the Plaintiffs. The remainder of the claims are dismissed.

Dated: Central Islip, New York
November 8, 2011

By: /s/ **Robert E. Grossman**
Robert E. Grossman
United States Bankruptcy Judge